

6.0 - PROGRAM MANAGEMENT

To address its mission and carry out its general strategy, the KRC will seek to achieve programmatic goals intended to maintain and increase voluntary compliance with Kentucky's tax laws. These goals reflect specific areas in which strategic initiatives will be implemented and outline the performance outcomes to be expected from the Cabinet's efforts.

The Standard Procedures contained within this grouping reflect the KRC policies and procedures to achieve the following program goals.

CABINET'S PROGRAMMATIC GOALS*

To provide quality service to the taxpayers of Kentucky.

- Reduce the levels of anxiety and uncertainty of taxpayers.
- Reduce the time and effort required by taxpayers to maintain compliance.
- Reduce the time it takes for taxpayers to receive refunds.
- Reduce unintentional underpayment by decreasing the number of underpayment.
- Halt increase of unintentional taxpayer overpayment, excluding statutory refunds.
- Improve the perceptions of the public regarding the effectiveness and efficiency of the Revenue Cabinet.

To improve voluntary compliance by taxpayers.

- Reduce the percentage of errors on taxpayer returns and subsequent delinquencies.
- Reduce revenue loss due to unintentional noncompliance.
- Increase the rate of revenue recouped from voluntary receipts above that recouped through audit programs.
- Increase the percentage of cases resolved without legal action.

To enforce tax compliance.

- Identify and focus enforcement on taxpayers engaged in fraudulent activity, increasing the numbers of cases of intentional noncompliance prosecuted above current levels.
- Utilize penalties in an effort to discourage fraudulent behavior.
- Increase the amount of revenue obtained through enforced collection from taxpayers who intentionally do not comply.

* These goals and objectives are KRC's strategic goals one, two and three as detailed in the Strategic Plan 1994-1997.